

the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674), and upon the basis of the recommendations of the Texas Valley Citrus Committee, established under the aforesaid marketing agreement and order, and upon other available information, it is hereby found that the limitation on the handling of Texas citrus fruits, as hereinafter provided, will tend to effectuate the declared policy of the Act.

(2) The recommendations of the Texas Valley Citrus Committee reflects its appraisal of the need for restricting the use of containers and pack sizes to those most suitable for the packing and handling of fruit to promote orderly marketing, so as to provide consumers with good quality fruit and maximize returns to producers pursuant to the declared policy of the act. The amendment authorizes handlers to continue to ship grapefruit and oranges in mesh or woven type-bags having a capacity of 18 pounds of fruit after August 1, 1971. Containers of this type were authorized for temporary use during the periods January 1 through August 1, 1971, under amendments 6 and 7, respectively, of § 906.340 (7 CFR 906.340; 36 F.R. 143; 5962), while the container's suitability and effectiveness was being evaluated under a committee research project. On the basis of the findings of the research project and other available information, the committee recommends that mesh or woven type bags having a capacity of 18 pounds of fruit continue to be authorized for the shipment of grapefruit and oranges.

(3) It is hereby further found that it is impracticable, unnecessary, and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this amendment until 30 days after publication in the FEDERAL REGISTER (5 U.S.C. 553) in that (i) the handling of fruit is now in progress and to be of maximum benefit the provisions of this amendment should be effective upon the date hereinafter specified, (ii) the effective date hereof will not require of handlers any preparation that cannot be completed prior thereto, (iii) this amendment was recommended by members of the Texas Valley Citrus Committee in an open meeting at which all interested persons were afforded opportunity to submit their views, (iv) the time intervening between the date when information upon which this amendment is based became available and the time when this amendment must become effective in order to effectuate the declared policy of the act is insufficient, and (v) this amendment relieves restrictions on the handling of oranges and grapefruit grown in the Lower Rio Grande Valley in Texas.

(4) It is hereby found that the amendment hereinafter set forth is in accordance with the provisions of said marketing agreement and order, and will tend to effectuate the declared policy of the Act.

**Order.** It is therefore ordered that the provisions of § 906.340 (7 CFR 906.340; 36 F.R. 143; 5962) are amended as follows:

Paragraph (a) (1) (iv) is amended to read:

§ 906.340 Container, pack, and container marking regulations.

(a) \* \* \*

(1) \* \* \*

(iv) Bags having a capacity of 5 or 8 pounds of fruit: *Provided*, That handlers may ship fruit in mesh or woven type bags having a capacity of 18 pounds of fruit;

(Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674)

Dated: July 29, 1971, to become effective August 2, 1971.

PAUL A. NICHOLSON,  
Deputy Director, Fruit and  
Vegetable Division, Consumer  
and Marketing Service.

[FR Doc. 71-11122 Filed 7-30-71; 12:35 pm]

#### PART 909—GRAPEFRUIT GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

##### Increase in Expenses for 1970-71 Fiscal Year

On July 17, 1971, notice of proposed rule making was published in the FEDERAL REGISTER (36 F.R. 13272) regarding a proposed increase in expenses for the fiscal year September 1, 1970, through August 31, 1971, pursuant to Order No. 909, as amended (7 CFR Part 900; 35 F.R. 16637), regulating the handling of Grapefruit grown in Arizona and designated parts of California, effective under the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601-674).

After consideration of all relevant matters presented, including the proposal set forth in such notice which was submitted by the Grapefruit Administrative Committee (established pursuant to said amended marketing order), it is hereby found and determined that due increased expenses caused by greater than anticipated shipments of regulated fruit, the currently approved expenses are not sufficient to meet the expenses of the committee, thus rendering necessary an increase in expenses.

It is, therefore, ordered that paragraph (a) Expenses of § 909.209 (35 F.R. 17653; 36 F.R. 12000) are hereby amended to read as follows:

§ 909.209 Expenses, rate of assessment, and carryover of unexpended funds.

(a) Expenses. The expenses that are reasonable and likely to be incurred by

the Administrative Committee during the period September 1, 1970, through August 31, 1971, will amount to \$122,500.

It is hereby further found that it is impracticable and contrary to the public interest to postpone the effective time hereof until 30 days after publication in the FEDERAL REGISTER (5 U.S.C. 553) in that (1) said committee in the performance of its duties and functions is likely to incur obligations which may be in excess of that previously thought likely to be incurred, (2) the increase in the budget set forth does not involve an increase in the rate of assessment heretofore established by the Secretary (35 F.R. 17653; 36 F.R. 12000), and (3) it is essential that the specification of expenses herein provided be issued immediately so that said committee can meet its obligations and perform its duties and functions within the fiscal period in accordance with said marketing order.

(Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674)

Dated: July 28, 1971.

PAUL A. NICHOLSON,  
Deputy Director, Fruit and Vegetable  
Division, Consumer and  
Marketing Service.

[FR Doc. 71-11071 Filed 8-2-71; 8:48 am]

## Title 8—ALIENS AND NATIONALITY

### Chapter I—Immigration and Naturalization Service, Department of Justice

#### PART 214—NONIMMIGRANT CLASSES

##### Nonimmigrants

##### Correction

In F.R. Doc. 71-10696 appearing on page 13910 in the issue of Wednesday, July 28, 1971, the word "any" appearing in the 10th line of subparagraph (3a) of § 214.2(h) under amendment 2 should read "and".

## Title 14—AERONAUTICS AND SPACE

### Chapter I—Federal Aviation Administration, Department of Transportation

[Airspace Docket No. 71-SW-20]

#### PART 71—DESIGNATION OF FEDERAL AIRWAYS, AREA LOW ROUTES, CONTROLLED AIRSPACE, AND REPORTING POINTS

##### Designation of Transition Area

The purpose of this amendment to Part 71 of the Federal Aviation Regulations is to designate a 700-foot transition area at Winnsboro, Tex.



On June 15, 1971, a notice of proposed rule making was published in the **FEDERAL REGISTER** (36 F.R. 11523) stating the Federal Aviation Administration proposed to designate the Winnboro, Tex., transition area.

Interested persons were afforded an opportunity to participate in the rule making through submission of comments. All comments received were favorable.

In consideration of the foregoing, Part 71 of the Federal Aviation Regulations is amended, effective 0901 G.m.t., October 14, 1971, as hereinafter set forth.

In § 71.181 (36 F.R. 2140), the following transition area is added:

**WINNSBORO, TEX.**

That airspace extending upward from 700 feet above the surface within a 5-mile radius of Winnboro Municipal Airport (latitude 32°56'22" N., longitude 95°16'43" W.) and within 1.5 miles each side of the Quitman, Tex., VOR 054° radial extending from the 5-mile-radius area to the VOR.

Sec. 307(a), Federal Aviation Act of 1958, 49 U.S.C. 1348; sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c)

Issued in Fort Worth, Tex., on July 26, 1971.

R. V. REYNOLDS,

Acting Director, Southwest Region.

[FR Doc.71-11044 Filed 8-2-71;8:47 am]

[Airspace Docket No. 71-WA-23]

**PART 73—SPECIAL USE AIRSPACE**  
**Designation of Temporary Restricted Area**

On June 19, 1971, a notice of proposed rule making was published in the **FEDERAL REGISTER** (36 F.R. 11816) stating that the Federal Aviation Administration was considering an amendment to Part 73 of the Federal Aviation Regulations that would designate a restricted area at Amchitka, Alaska.

Interested persons were afforded an opportunity to participate in the proposed rule making through the submission of comments. All comments received were favorable.

In consideration of the foregoing, Part 73 of the Federal Aviation Regulations is amended, effective 0901 G.m.t., September 16, 1971, for 60 days duration, as hereinafter set forth.

Section 73.22 is amended by adding the following:

**R-2207. AMCHITKA ISLAND, ALASKA**

Boundaries: Within the boundary of Amchitka Island, Alaska, including the airspace within 3 nautical miles from and parallel to the shoreline.

Designated altitude: Surface to 18,000 feet MSL.

Time of designation: As activated by NOTAM issued by the using agency at least 24 hours in advance.

Controlling agency: Federal Aviation Administration, Anchorage, Alaska, ARTC Center.

Using agency: Manager, Nevada Operation Office, U.S. Atomic Energy Commission, Las Vegas, Nev.

(Sec. 307(a), 1110, Federal Aviation Act of 1958, 49 U.S.C. 1348(a), 1510; sec. 6(c), Department of Transportation Act, 49 U.S.C. 1655(c))

Issued in Washington, D.C., on July 27, 1971.

H. B. HELSTROM,

Chief, Airspace and Air Traffic Rules Division.

[FR Doc.71-11045 Filed 8-2-71;8:47 am]

**Title 21—FOOD AND DRUGS**

**Chapter I—Food and Drug Administration, Department of Health, Education, and Welfare**

**SUBCHAPTER A—GENERAL**

**PART 2—ADMINISTRATIVE FUNCTIONS, PRACTICES, AND PROCEDURES**

**Subpart H—Delegations of Authority**

**CERTIFICATION OF TRUE COPIES AND USE OF THE DEPARTMENT SEAL**

Under authority vested in the Secretary of Health, Education, and Welfare and delegated to the Commissioner of Food and Drugs (21 CFR 2.120), § 2.121(d) is revised to read as follows to update the subject authority delegations:

§ 2.121 Redelegations of authority from the Commissioner to other officers of the Administration.

(d) *Delegations regarding certification of true copies and use of Department seal.* (1) The following officials are authorized to certify true copies of or extracts from any books, records, papers, or other documents on file within the Food and Drug Administration, to certify that copies are true copies of the entire file, to certify the complete original record, or to certify the nonexistence of records on file within the Administration, and to cause the seal of the Department to be affixed to such certifications.

(i) Associate and Deputy Associate Commissioners.

(ii) Assistant and Deputy Assistant Commissioners.

(iii) Federal Register Writer, Office of the Associate Commissioner for Compliance.

(iv) Director and Deputy Director, Policy Management Staff, Office of the Assistant Commissioner for Program Coordination.

(v) Directors and Deputy Directors of Bureaus and Executive Director and Deputy Executive Director of Regional Operations.

(vi) Assistant Director for Planning and Analysis of the Bureau of Drugs, the Director and Deputy Director of the Office of Compliance of that Bureau, and the Director of the Division of Case Guidance of that Office and Bureau.

(vii) Assistant Director for Management of the Bureau of Foods, the Director and Associate Director of the Office of Compliance of that Bureau, the Director of the Division of Regulatory Guidance of that Office and Bureau, and the Director of the Division of Food Service and Milk Sanitation of the Office of Food Sanitation of that Bureau.

(viii) Assistant Director for Management of the Bureau of Product Safety and the Director of the Compliance Office of that Bureau.

(ix) Director and Deputy Director of the Division of Compliance of the Bureau of Veterinary Medicine.

(x) Executive Officer of the Bureau of Radiological Health.

(2) The following officials are authorized to cause the seal of the Department to be affixed to agreements, awards, citations, diplomas, and similar documents:

(i) Associate and Deputy Associate Commissioners.

(ii) Assistant and Deputy Assistant Commissioner for Administration.

(iii) Director and Deputy Director of the FDA Training Institute.

*Effective date.* This order shall be effective upon **FEDERAL REGISTER** publication (8-3-71).

Dated: July 22, 1971.

SAM D. FINE,  
Associate Commissioner  
for Compliance.

[FR Doc.71-11051 Filed 8-2-71;8:48 am]

**Title 26—INTERNAL REVENUE**

**Chapter I—Internal Revenue Service, Department of the Treasury**

**SUBCHAPTER E—ALCOHOL, TOBACCO, AND OTHER EXCISE TAXES**

**PART 179—MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS**

On April 14, 1971, a notice of proposed rule making to issue 26 CFR Part 179 to implement the provisions of title II, Machine Guns, Destructive Devices, and Certain Other Firearms, of the Gun Control Act of 1968, was published in the **FEDERAL REGISTER** (36 F.R. 7059 (1971)). In accordance with the notice, interested parties were afforded an opportunity to submit written comments and an opportunity to be heard at a public hearing upon written request for the same. No request for a public hearing was received.

After consideration of all such relevant matters as was presented by interested parties regarding the rules proposed, and in order to make certain clarifying changes, the regulations as so published are hereby adopted subject to the changes set forth below:

PARAGRAPH 1. Section 179.11 is changed by adding two sentences at the end of the



definition of "Firearm" which sentences read: "For purposes of this definition, the length of the barrel on a shotgun or rifle shall be determined by measuring the distance between the muzzle and the face of the bolt, breech, or breechlock when closed and when the shotgun or rifle is cocked. The overall length of a weapon made from a shotgun or rifle is the distance between the extreme ends of the weapon measured along a line parallel to the center line of the bore."

PAR. 2. Section 179.112(a) is changed by deleting the words "in duplicate", from the first sentence thereof so that the sentence reads: "Each importer shall file with the Director an accurate notice on Form 2 (Firearms), Notice of Firearms Manufactured or Imported, executed under the penalties of perjury, showing his importation of a firearm."

PAR. 3. Section 179.116 is changed by deleting the words "Collector of Customs" and inserting in lieu thereof the words "District Director of Customs".

PAR. 4. Section 179.117 is changed by deleting the words "Collector of Customs" which appear in the first two sentences and inserting in lieu thereof the words "District Director of Customs".

PAR. 5. Section 179.118 is changed by deleting the words "Collector of Customs" and inserting in lieu thereof the words "District Director of Customs".

[SEAL] HAROLD T. SWARTZ,  
Acting Commissioner  
of Internal Revenue.

Approved: July 28, 1971.

WILLIAM L. DICKEY,  
Acting Assistant Secretary  
of the Treasury.

In order to implement the provisions of Title II, Machine Guns, Destructive Devices, and Certain Other Firearms (U.S.C., Title 26, Chapter 53), of the Gun Control Act of 1968 (Public Law 90-618, 82 Stat. 1213), the following regulations are hereby prescribed as Part 179 of Title 26 of the Code of Federal Regulations:

Preamble. 1. These regulations, 26 CFR Part 179, "Machine Guns, Destructive Devices, and Certain Other Firearms," supersede Regulations 26 CFR Part 179 (1955 edition, 20 F.R. 6739, as amended) issued under the National Firearms Act of 1954 (U.S.C., Title 26, Chapter 53).

2. These regulations shall not affect any act done or any liability or right accruing, or accrued, or any suit or proceeding had or commenced before the effective date of these regulations.

3. These regulations shall be effective on the first day of the first month following their publication in the FEDERAL REGISTER.

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AUTHORITY: The provisions of this Part 179 issued under 68A Stat. 917; 26 U.S.C. 7805 and 26 U.S.C. Chapter 53, unless otherwise noted.

#### Subpart A—Scope of Regulations

##### § 179.1 General.

This part contains the procedural and substantive requirements relative to the importation, manufacture, making, exportation, identification and registration



of, and the dealing in, machine guns, destructive devices and certain other firearms under the provisions of the National Firearms Act (Chapter 53, I.R.C.).

# Subpart B—Definitions

## § 179.11 Meaning of terms.

When used in this part and in forms prescribed under this part, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, terms shall have the meanings ascribed in this section. Words in the plural form shall include the singular, and vice versa, and words importing the masculine gender shall include the feminine. The terms "includes" and "including" do not exclude other things not enumerated which are in the same general class or are otherwise within the scope thereof.

**Antique firearm.** Any firearm not designed or redesigned for using rim fire or conventional center fire ignition with fixed ammunition and manufactured in or before 1898 (including any matchlock, flintlock, percussion cap, or similar type of ignition system or replica thereof, whether actually manufactured before or after the year 1898) and also any firearm using fixed ammunition manufactured in or before 1898, for which ammunition is no longer manufactured in the United States and is not readily available in the ordinary channels of commercial trade.

**Any other weapon.** Any weapon or device capable of being concealed on the person from which a shot can be discharged through the energy of an explosive, a pistol or revolver having a barrel with a smooth bore designed or redesigned to fire a fixed shotgun shell, weapons with combination shotgun and rifle barrels 12 inches or more, less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and shall include any such weapon which may be readily restored to fire. Such term shall not include a pistol or a revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition.

**Assistant Regional Commissioner.** An Assistant Regional Commissioner, Alcohol, Tobacco and Firearms, who is responsible to, and functions under, the direction and supervision of a Regional Commissioner, Internal Revenue.

**Commissioner.** The Commissioner of Internal Revenue.

**Customs officer.** Any officer of the Bureau of Customs or any agent or other person authorized by law or by the Secretary of the Treasury, or appointed in writing by a Regional Commissioner of Customs, or by another principal customs officer under delegated authority, to perform the duties of an officer of the Bureau of Customs.

**Dealer.** Any person, not a manufacturer or importer, engaged in the business of selling, renting, leasing, or loaning firearms and shall include pawnbrokers who accept firearms as collateral for loans.

**Destructive device.** (a) Any explosive, incendiary, or poison gas (1) bomb, (2) grenade, (3) rocket having a propellant charge of more than 4 ounces, (4) missile having an explosive or incendiary charge of more than one-quarter ounce, (5) mine, or (6) similar device; (b) any type of weapon by whatever name known which will, or which may be readily converted to, expel a projectile by the action of an explosive or other propellant, the barrel or barrels of which have a bore of more than one-half inch in diameter, except a shotgun or shotgun shell which the Director finds is generally recognized as particularly suitable for sporting purposes; and (c) any combination of parts either designed or intended for use in converting any device into a destructive device as described in paragraphs (a) and (b) of this definition and from which a destructive device may be readily assembled. The term shall not include any device which is neither designed or redesigned for use as a weapon; any device, although originally designed for use as a weapon, which is redesigned for use as a signaling, pyrotechnic, line throwing, safety, or similar device; surplus ordnance sold, loaned, or given by the Secretary of the Army pursuant to the provisions of section 4684 (2), 4685, or 4686 of title 10 of the United States Code; or any device which the Director finds is not likely to be used as a weapon, or is an antique or is a rifle which the owner intends to use solely for sporting purposes.

**Director.** The Director, Alcohol, Tobacco, and Firearms Division, Internal Revenue Service, Treasury Department, Washington, D.C. 20224.

**Director of the Service Center.** A Director of an Internal Revenue Service Center in an internal revenue region.

**District Director.** A District Director of Internal Revenue.

**Executed under penalties of perjury.** Signed with the prescribed declaration under the penalties of perjury as provided on or with respect to the return, form, or other document or, where no form of declaration is prescribed, with the declaration: "I declare under the penalties of perjury that this—(insert type of document, such as, statement, application, request, certificate), including the documents submitted in support thereof, has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete."

**Exportation.** The severance of goods from the mass of things belonging to this country with the intention of uniting them to the mass of things belonging to some foreign country.

**Exporter.** Any person who exports firearms from the United States.

**Firearm.** (a) A shotgun having a barrel or barrels of less than 18 inches in length; (b) a weapon made from a shotgun if such weapon as modified has an overall length of less than 26 inches or a barrel or barrels of less than 18 inches in length; (c) a rifle having a barrel or barrels of less than 16 inches in length; (d) a weapon made from a rifle if such weapon as modified has an overall length

of less than 26 inches or a barrel or barrels of less than 16 inches in length; (e) any other weapon, as defined in this subpart; (f) a machine gun; (g) a muffler or a silencer for any firearm whether or not such firearm is included within this definition; and (h) a destructive device. The term shall not include an antique firearm or any device (other than a machine gun or destructive device) which, although designed as a weapon, the Director finds by reason of the date of its manufacture, value, design, and other characteristics is primarily a collector's item and is not likely to be used as a weapon. For purpose of this definition, the length of the barrel on a shotgun or rifle shall be determined by measuring the distance between the muzzle and the face of the bolt, breech, or breechlock when closed and when the shotgun or rifle is cocked. The overall length of a weapon made from a shotgun or rifle is the distance between the extreme ends of the weapon measured along a line parallel to the center line of the bore.

**Fixed ammunition.** That self-contained unit consisting of the case, primer, propellant charge, and projectile or projectiles.

**Frame or receiver.** That part of a firearm which provides housing for the hammer, bolt or breechblock and firing mechanism, and which is usually threaded at its forward portion to receive the barrel.

**Importation.** The bringing of a firearm within the limits of the United States or any territory under its control or jurisdiction, from a place outside thereof (whether such place be a foreign country or territory subject to the jurisdiction of the United States), with intent to unlade. Except that, bringing a firearm from a foreign country or a territory subject to the jurisdiction of the United States into a foreign trade zone for storage pending shipment to a foreign country or subsequent importation into this country, pursuant to the I.R.C. and this part, shall not be deemed importation.

**Importer.** Any person who is engaged in the business of importing or bringing firearms into the United States.

**I.R.C.** The Internal Revenue Code of 1954, as amended.

**Machine gun.** Any weapon which shoots, is designed to shoot, or can be readily restored to shoot, automatically more than one shot, without manual reloading, by a single function of the trigger. The term shall also include the frame or receiver of any such weapon, any combination of parts designed and intended for use in converting a weapon into a machine gun, and any combination of parts from which a machine gun can be assembled if such parts are in the possession or under the control of a person.

**Make.** This term and the various derivatives thereof shall include manufacturing (other than by one qualified to engage in such business under this part), putting together, altering, any combination of these, or otherwise producing a firearm.



**Manual reloading.** The inserting of a cartridge or shell into the chamber of a firearm either with the hands or by means of a mechanical device controlled and energized by the hands.

**Manufacturer.** Any person who is engaged in the business of manufacturing firearms.

**Muffler or silencer.** Any device for silencing or diminishing the report of any portable weapon, such as a rifle, carbine, pistol, revolver, machine gun, submachine gun, shotgun, fowling piece, or other device from which a shot, bullet, or projectile may be discharged by an explosive, and is not limited to mufflers or silencers for "firearms" as defined.

**Person.** A partnership, company, association, trust, estate, or corporation, as well as a natural person.

**Pistol.** A weapon originally designed, made, and intended to fire a small projectile (bullet) from one or more barrels when held in one hand, and having (a) a chamber(s) as an integral part(s) of, or permanently aligned with, the bore(s); and (b) a short stock designed to be gripped by one hand and at an angle to and extending below the line of the bore(s). The term shall not include any gadget device, any gun altered or converted to resemble a pistol, any gun that fires more than one shot, without manual reloading, by a single function of the trigger, or any small portable gun such as: Nazi belt buckle pistol, glove pistol, or a one-hand stock gun designed to fire fixed shotgun ammunition.

**Regional Commissioner.** A regional commissioner of internal revenue.

**Revolver.** A small projectile weapon, of the pistol type, having a breechloading chambered cylinder so arranged that the cocking of the hammer or movement of the trigger rotates it and brings the next cartridge in line with the barrel for firing.

**Rifle.** A weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed cartridge to fire only a single projectile through a rifled bore for each single pull of the trigger, and shall include any such weapon which may be readily restored to fire a fixed cartridge.

**Shotgun.** A weapon designed or redesigned, made or remade, and intended to be fired from the shoulder and designed or redesigned and made or remade to use the energy of the explosive in a fixed shotgun shell to fire through a smooth bore either a number of projectiles (ball shot) or a single projectile for each pull of the trigger, and shall include any such weapon which may be readily restored to fire a fixed shotgun shell.

**Transfer.** This term and the various derivatives thereof shall include selling, assigning, pledging, leasing, loaning, giving away, or otherwise disposing of.

**United States.** The States and the District of Columbia.

**U.S.C.** The United States Code.

**Unserviceable firearm.** A firearm which is incapable of discharging a shot

by means of an explosive and incapable of being readily restored to a firing condition.

### Subpart C—Administrative and Miscellaneous Provisions

#### § 179.21 Forms prescribed.

The Director is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished, as indicated by the headings on the form and in the instructions thereon or issued in respect thereto, and as required by this part. Each form requiring that it be executed under penalties of perjury shall be executed under penalties of perjury.

#### § 179.22 Right of entry and examination.

Any internal revenue officer or employee of the Internal Revenue Service duly authorized to perform any function relating to the administration or enforcement of this part may enter during business hours the premises (including places of storage) of any importer or manufacturer of or dealer in firearms, to examine any books, papers, or records required to be kept pursuant to this part, and any firearms kept by such importer, manufacturer or dealer on such premises, and may require the production of any books, papers, or records necessary to determine any liability for tax under chapter 53, I.R.C., or the observance of chapter 53, I.R.C., and this part.

#### § 179.23 Restrictive use of required information.

No information or evidence obtained from an application, registration, or record required to be submitted or retained by a natural person in order to comply with any provision of chapter 53, I.R.C., or this part or section 207 of the Gun Control Act of 1968 shall be used, directly or indirectly, as evidence against that person in a criminal proceeding with respect to a violation of law occurring prior to or concurrently with the filing of the application or registration, or the compiling of the record containing the information or evidence: *Provided, however*, That the provisions of this section shall not preclude the use of any such information or evidence in a prosecution or other action under any applicable provision of law with respect to the furnishing of false information.

#### § 179.24 Destructive device determination.

The Director shall determine in accordance with section 5845(f), I.R.C., whether a device is excluded from the definition of a destructive device. A person who desires to obtain a determination under that provision of law for any device which he believes is not likely to be used as a weapon shall submit a written request, in triplicate, for a ruling thereon to the Director. Each such request shall be executed under the penalties of perjury and contain a complete and accurate description of the device, the name and address of the manufacturer or importer thereof, the purpose

of and use for which it is intended, and such photographs, diagrams, or drawings as may be necessary to enable the Director to make his determination. The Director may require the submission to him, of a sample of such device for examination and evaluation. If the submission of such device is impracticable, the person requesting the ruling shall so advise the Director and designate the place where the device will be available for examination and evaluation.

#### § 179.25 Collector's items.

The Director shall determine in accordance with section 5845(a), I.R.C., whether a firearm or device, which although originally designed as a weapon, is by reason of the date of its manufacture, value, design, and other characteristics primarily a collector's item and is not likely to be used as a weapon. A person who desires to obtain a determination under that provision of law shall follow the procedures prescribed in § 179.24 relating to destructive device determinations, and shall include information as to date of manufacture, value, design and other characteristics which would sustain a finding that the firearm or device is primarily a collector's item and is not likely to be used as a weapon.

### Subpart D—Special (Occupational) Taxes

#### § 179.31 Liability for tax.

Every person who engages in the business of importing, manufacturing or dealing in (including pawnbrokers) firearms in the United States is required to pay a special (occupational) tax for each place where such business is conducted.

#### § 179.32 Special (occupational) tax rates.

(a) The special (occupational) taxes are as follows:

|  | Per year<br>or<br>fraction<br>thereof |
|--|---------------------------------------|
| Class 1—Importer of firearms.....  | \$500                                 |
| Class 2—Manufacturer of firearms.....                                      | 500                                   |
| Class 3—Dealer in firearms.....  | 200                                   |
| Class 4—Importer only of weapons classified as "any other weapon".....     | 25                                    |
| Class 5—Manufacturer only of weapons classified as "any other weapon"..... | 25                                    |
| Class 6—Dealer only in weapons classified as "any other weapon".....       | 10                                    |

(b) The tax year begins July 1 and ends June 30. Special (occupational) taxes are due and payable on first engaging in business, and thereafter on or before the first day of July each year. Special (occupational) taxes may not be prorated. Persons commencing business at any time after the first day of July in any year are liable for the special (occupational) tax for the complete tax year.

#### § 179.33 Special exemption.

(a) Any person required to pay special (occupational) tax under this part shall



be relieved from payment of that tax if he establishes to the satisfaction of the Director that his business is conducted exclusively with, or on behalf of, the United States or any department, independent establishment, or agency thereof. The Director may relieve any person manufacturing firearms for or on behalf of the United States from compliance with any provision of this part in the conduct of the business with respect to such firearms.

(b) The exemption in this section may be obtained by filing with the Director an application, in letter form, setting out the manner in which the applicant conducts his business, the type of firearm to be manufactured, and proof satisfactory to the Director of the existence of the contract with the United States, department, independent establishment, or agency thereof, under which the applicant intends to operate.

**§ 179.34 Registration, return, and payment of special (occupational) taxes.**

(a) Each person, prior to commencing any business taxable under section 5801, I.R.C., shall, for each place of business operated by such person, register, file a return (Form 11) with, and pay the proper tax to, the District Director of the internal revenue district in which each such place of business is located, except that, where instructions on or relating to Form 11 so provide, Form 11 shall be filed with the Director of the Service Center serving the internal revenue district in which the place of business is located. Thereafter, such person shall, for each place of business, register, file a return (Form 11), and pay the proper tax on or before the 1st day of July each year during which he continues such business. If a person has paid special (occupational) taxes for a taxable year he will be furnished a return (Form 11) which shall be filled out and executed for registration and tax payment for the succeeding taxable year if that person intends to continue in business. Properly completing, executing, and timely filing of a return (Form 11) will constitute compliance with section 5802, I.R.C. A person doing business under a style or trade name shall give his own name, followed by his style or trade name. In the case of a partnership, unincorporated association, firm, or company, other than a corporation, its style or trade name shall be given, also the name of each member and his place of residence. In the case of a corporation, its style or trade name shall be given, also the name of each responsible officer and his place of residence. The class of business, as described in § 179.32, and the period for which special (occupational) tax is due, shall also be stated. The Form 11 shall be executed under penalties of perjury.

(b) Notwithstanding the provisions of this part relating to the filing of returns on Form 11 for special (occupational) tax, such returns which are required, by the instructions on the form or issued in respect thereof, to be filed with the Di-

rector of the Service Center and which are filed by hand carrying shall be filed with the District Director of the internal revenue district in which the taxpayer's business is located.

(68A Stat. 752, as amended; 26 U.S.C. 6091)

**§ 179.35 Employer identification number.**

(a) The employer identification number (defined at § 301.7701-12 of this chapter) of the taxpayer who has been assigned such a number shall be shown on each Form 11, including amended Form 11, filed pursuant to the provisions of this part. Failure of the taxpayer to include his employer identification number on Form 11 may result in assertion and collection of the penalty specified in § 301.6676-1 of this chapter.

(b) An employer identification number will be assigned pursuant to application on Form SS-4 filed by the taxpayer. Form SS-4 may be obtained from any District Director or any Director of a Service Center.

(c) An application on Form SS-4 for an employer identification number shall be made by every taxpayer who files a return on Form 11, but who prior to the filing of his first return on Form 11 has neither secured an employer identification number nor made application therefor. Such application on Form SS-4 shall be filed on or before the seventh day after the date on which such first return on Form 11 is filed.

(d) Each taxpayer shall make application for and shall be assigned only one employer identification number, regardless of the number of places of business for which the taxpayer is required to file Form 11. This same number is used for all internal revenue purposes requiring the use of a taxpayer identification number.

(e) The application on Form SS-4, together with any supplementary statement, shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The application shall be filed with the District Director of any internal revenue district in which the taxpayer operates a business subject to special tax, except that, where the instructions on or relating to Form SS-4 so provide, Form SS-4 shall be filed with the Director of the Service Center serving such district. The application shall be signed by (1) the individual, if the person is an individual; (2) the president, vice president, or other principal officer, if the person is a corporation; (3) a responsible and duly authorized member or officer having knowledge of its affairs, if the person is a partnership or other unincorporated organization; or (4) the fiduciary, if the person is a trust or estate.

(75 Stat. 828; 26 U.S.C. 6109, 6076)

**§ 179.36 The special tax stamp, receipt for special (occupational) taxes.**

Upon filing a properly completed and executed return (Form 11) accompanied

by remittance of the full amount due, the taxpayer will be issued a special tax stamp as evidence of payment of the special (occupational) tax.

**§ 179.37 Certificates in lieu of stamps lost or destroyed.**

When a special tax stamp has been lost or destroyed, such fact should be reported immediately to the Director of the Service Center who issued the stamp. A certificate in lieu of the lost or destroyed stamp will be issued to the taxpayer upon the submission of an affidavit showing to the satisfaction of the Director of the Service Center that the stamp was lost or destroyed.

**§ 179.38 Engaging in business at more than one location.**

A person shall pay the special (occupational) tax for each location where he engages in any business taxable under section 5801, I.R.C. However, a person paying a special (occupational) tax covering his principal place of business may utilize other locations solely for storage of firearms without incurring special (occupational) tax liability at such locations. A manufacturer, upon the single payment of the appropriate special (occupational) tax, may sell firearms of the type(s) covered by such tax, if such firearms are of his own manufacture, at the place of manufacture and at his principal office or place of business if no such firearms, except samples, are kept at such office or place of business. When a person changes the location of a business for which he has paid the special (occupational) tax, he will be liable for another such tax unless the change is properly registered with the Director of the Service Center serving the internal revenue district in which the special tax stamp was issued, as provided in § 179.46.

**§ 179.39 Engaging in more than one business at the same location.**

If more than one business taxable under section 5801, I.R.C., is carried on at the same location during a taxable year, the special (occupational) tax imposed on each such business must be paid. This section does not require a qualified manufacturer or importer to qualify as a dealer if such manufacturer or importer also engages in business on his qualified premises as a dealer. However, a qualified manufacturer who engages in business as an importer must also qualify as an importer. Further, a qualified dealer is not entitled to engage in business as a manufacturer or importer. Also, one qualified to manufacture, for example, only "any other weapons" shall not be qualified to manufacture or deal in other categories of firearms. Conversely, a person qualified, for example, to manufacture all firearms may manufacture and deal in firearms in the "any other weapons" category.

**§ 179.40 Partnership liability.**

Any number of persons doing business in partnership at any one location shall be required to pay but one special (occupational) tax.



**§ 179.41 Single sale.**

A single sale, unattended by circumstances showing the one making the sale to be engaged in business, does not create special (occupational) tax liability.

**CHANGE OF OWNERSHIP****§ 179.42 Changes through death of owner.**

Whenever any person who has paid special (occupational) tax dies, the surviving spouse or child, or executors or administrators, or other legal representatives, may carry on such business for the remainder of the term for which tax has been paid and at the place for which the tax was paid without any additional payment, subject to the conditions hereinafter stated. If the surviving spouse or child, or executor or administrator, or other legal representative of the deceased taxpayer continues the business, such person shall, within 30 days after the date on which the successor begins to carry on the business, file a new return, Form 11, with the Director of the Service Center serving the internal revenue district in which the business is located. The return thus executed shall show the name of the original taxpayer, together with the basis of the succession. (As to liability in case of failure to register, see § 179.49.)

**§ 179.43 Changes through bankruptcy of owner.**

A receiver or referee in bankruptcy may continue the business under the stamp issued to the taxpayer at the place and for the period for which the tax was paid. An assignee for the benefit of creditors may continue business under his assignor's special tax stamp without incurring additional special (occupational) tax liability. In such cases, the change shall be registered with the Director of the Service Center serving the internal revenue district in which the business is located in a manner similar to that required by § 179.42.

**§ 179.44 Change in partnership or unincorporated association.**

When one or more members withdraw from a partnership or an unincorporated association, the remaining member, or members, may, without incurring additional special (occupational) tax liability, carry on the same business at the same location for the balance of the taxable period for which special (occupational) tax was paid, provided any such change shall be registered in the same manner as required by § 179.42. Where new member(s) are taken into a partnership or an unincorporated association, the new firm so constituted may not carry on business under the special tax stamp of the old firm. The new firm must file a return, pay the special (occupational) tax and register in the same manner as a person who first engages in business is required to do under § 179.34 even though the name of the new firm may be the same as that of the old. Where the members of a partnership or an unincorporated association, which

has paid special (occupational) tax, form a corporation to continue the business, a new special tax stamp must be taken out in the name of the corporation.

**§ 179.45 Changes in corporation.**

Additional special (occupational) tax is not required by reason of a mere change of name or increase in the capital stock of a corporation if the laws of the State of incorporation provide for such change or increase without the formation of a new corporation. A stockholder in a corporation who after its dissolution continues the business, incurs new special (occupational) tax liability.

**CHANGE OF BUSINESS LOCATION****§ 179.46 Notice by taxpayer.**

Whenever during the taxable year a taxpayer intends to remove his business to a location other than specified in his last special (occupational) tax return (see § 179.34), he shall file with the Director of the Service Center serving the internal revenue district in which the special tax stamp was issued (a) a return, Form 11, bearing the notation "Removal Registry," and showing the new address intended to be used, (b) his current special tax stamp, and (c) a letter application requesting the amendment of his registration. The Director of the Service Center, upon approval of the application, shall return the special tax stamp, amended to show the new business location. Firearms operations shall not be commenced at the new business location by the taxpayer prior to the required approval of his application to so change his business location.

**CHANGE OF TRADE NAME****§ 179.47 Notice by taxpayer.**

Whenever during the taxable year a taxpayer intends to change the name of his business, he shall file with the Director of the Service Center serving the internal revenue district in which the special tax stamp was issued (a) a return, Form 11, bearing the notation "Amended," and showing the trade name intended to be used, (b) his current special tax stamp, and (c) a letter application requesting the amendment of his registration. The Director of the Service Center, upon approval of the application, shall return the special tax stamp, amended to show the new trade name. Firearms operations shall not be commenced under the new trade name by the taxpayer prior to the required approval of his application to so change the trade name.

**PENALTIES AND INTEREST****§ 179.48 Failure to pay special (occupational) tax.**

Any person who engages in a business taxable under section 5801, I.R.C., without timely payment of the tax imposed with respect to such business (see § 179.34) shall be liable for such tax, plus the interest and penalties thereon (see sections 6601 and 6651 I.R.C.). In addition, such person may be liable for criminal penalties under section 5871, I.R.C.

**§ 179.49 Failure to register change or removal.**

Any person succeeding to and carrying on a business for which special (occupational) tax has been paid without registering such change within 30 days thereafter, and any taxpayer removing his business with respect to which special (occupational) tax has been paid to a place other than that for which tax was paid without obtaining approval therefor (see § 179.46), will incur liability to an additional payment of the tax, addition to tax and interest, as provided in sections 5801, 6651, and 6601, respectively, I.R.C., for failure to make return (see § 179.50) or pay tax, as well as criminal penalties for carrying on business without payment of special (occupational) tax (see section 5871 I.R.C.).

**§ 179.50 Delinquency.**

Any person liable for special (occupational) tax under section 5801, I.R.C., who fails to file a return (Form 11), as prescribed, will be liable for a delinquency penalty computed on the amount of tax due unless a return (Form 11) is later filed and failure to file the return timely is shown to the satisfaction of the District Director or the Director of the Service Center, whichever is designated to receive the return (Form 11), to be due to reasonable cause. The delinquency penalty to be added to the tax is 5 percent if the failure is for not more than 1 month, with an additional 5 percent for each additional month or fraction thereof during which failure continues, not to exceed 25 percent in the aggregate (section 6651, I.R.C.). However, no delinquency penalty is assessed where the 50 percent addition to tax is assessed for fraud (see § 179.51).

**§ 179.51 Fraudulent return.**

If any part of any underpayment of tax required to be shown on a return is due to fraud, there shall be added to the tax an amount equal to 50 percent of the underpayment, but no delinquency penalty shall be assessed with respect to the same underpayment (section 6653, I.R.C.).

**APPLICATION OF STATE LAWS****§ 179.52 State regulations.**

Special tax stamps are merely receipts for the tax. Payment of tax under Federal law confers no privilege to act contrary to State law. One to whom a special tax stamp has been issued may still be punishable under a State law prohibiting or controlling the manufacture, possession or transfer of firearms. On the other hand, compliance with State law confers no immunity under Federal law. Persons who engage in the business of importing, manufacturing or dealing in firearms, in violation of the law of a State, are nevertheless required to pay special (occupational) tax as imposed under the internal revenue laws of the United States. For provisions relating to restrictive use of information furnished to comply with the provisions of this part see § 179.23.



**Subpart E—Tax on Making Firearms**

**§ 179.61 Rate of tax.**

Except as provided in this subpart, there shall be levied, collected, and paid upon the making of a firearm a tax at the rate of \$200 for each firearm made. This tax shall be paid by the person making the firearm. Payment of the tax on the making of a firearm shall be represented by a \$200 adhesive stamp bearing the words "National Firearms Act."

**APPLICATION TO MAKE A FIREARM**

**§ 179.62 Application to make.**

No person shall make a firearm unless he has filed with the Director a written application on Form 1 (Firearms), Application to Make and Register a Firearm in duplicate, executed under the penalties of perjury, to make and register the firearms and has received the approval of the Director to make the firearm which approval shall effectuate registration of the weapon to the applicant. The application shall identify the firearm to be made by serial number, type, model, caliber or gauge, length of barrel, other marks of identification, and the name and address of original manufacturer (if he is not the original manufacturer). The applicant must identify himself on the Form 1 (Firearms) by name and address and, if other than a natural person, the name and address of the principal officer or authorized representative and the employer identification number and, if an individual, the identification must include the date and place of birth and the social security number of the applicant and the information prescribed in § 179.63. Each applicant shall identify the Federal firearms license and special (occupational) tax stamp issued to him, if any. The applicant also shall show required information evidencing that his making or possession of the firearms would not be in violation of law. Further, the applicant shall show why he intends to make the firearm. A National Firearms Act stamp (see § 179.61) must be affixed to the original application in the space provided therefor and properly canceled (see § 179.67) if the making is taxable. If the making of the firearm is tax exempt under this part, an explanation of the basis of the exemption shall be attached to the Form 1 (Firearms). Form 1 (Firearms) and appropriate tax stamp may be obtained from any District Director of Internal Revenue.

**§ 179.63 Identification of applicant.**

If the applicant is an individual, he shall attach to each copy of the Form 1 (Firearms) a properly executed Form 4539, Identification of Transferee or Maker of Firearm, containing an individual photograph of himself, taken within 1 year prior to the date of such application, and his fingerprints. The fingerprints must be clear for accurate classification and should be taken by someone properly equipped to take them. The application must be supported by a certificate of the local chief of police, sheriff of the county, United States attorney, United States marshal, or such

other person whose certificate may in a particular case be acceptable to the Director, certifying that he is satisfied that the fingerprints and photograph appearing on the application are those of the applicant and that he has no information indicating that the possession of the firearm by the maker would be in violation of State or local law or that the maker will use the firearm for other than lawful purposes.

**§ 179.64 Procedure for approval of application.**

The application to make a firearm, Form 1 (Firearms), must be forwarded directly, in duplicate, by the maker of the firearm to the Director. The Director will consider the application for approval or disapproval. If the application is approved, the Director will return the original thereof to the maker of the firearm and retain the duplicate. Upon receipt of the approved application, the maker is authorized to make the firearm described therein. The maker of the firearm shall not, under any circumstances, make the firearm until the application, satisfactorily executed, with the "National Firearms Act" stamp attached, has been forwarded to the Director and has been approved and returned by him. If the application is disapproved, the original Form 1 (Firearms) with the "National Firearms Act" stamp attached thereto will be returned to the applicant with the reasons for disapproval stated on the form, and tax will be refunded as provided in § 179.172.

**§ 179.65 Denial of application.**

An application to make a firearm shall not be approved by the Director if the making or possession of the firearm would place the person making the firearm in violation of law.

**§ 179.66 Subsequent transfer of firearms.**

Where a firearm which has been made in compliance with section 5821, I.R.C., and the regulations contained in this part, is to be transferred subsequently, the transfer provisions of the firearms laws and regulations must be complied with. (See Subpart F of this part).

**§ 179.67 Cancellation of stamp.**

The person affixing to a Form 1 (Firearms) a "National Firearms Act" stamp shall cancel it by writing or stamping thereon, in ink, his initials, and the day, month and year, in such manner as to render it unfit for reuse. The cancellation shall not so deface the stamp as to prevent its denomination and genuineness from being readily determined.

**EXCEPTIONS TO TAX ON MAKING FIREARMS**

**§ 179.68 Qualified manufacturer.**

A manufacturer qualified under this part to engage in such business may make the type of firearm which he is qualified to manufacture without payment of the making tax. However, such manufacturer shall report and register each firearm made in the manner prescribed by this part.

**§ 179.69 Making a firearm for the United States.**

A firearm may be made by, or on behalf of, the United States or any department, independent establishment, or agency thereof without payment of the making tax. However, if a firearm is to be made on behalf of the United States, the maker must file an application, in duplicate, on Form 1 (Firearms) and obtain the approval of the Director in the manner prescribed in § 179.62.

**§ 179.70 Certain government entities.**

A firearm may be made without payment of the making tax by, or on behalf of, any State, or possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations. Any person making a firearm under this exemption shall first file an application, in duplicate, on Form 1 (Firearms) and obtain the approval of the Director as prescribed in § 179.62.

**REGISTRATION**

**§ 179.71 Proof of registration.**

The approval by the Director of an application, Form 1 (Firearms), to make a firearm under this subpart shall effectuate registration of the firearm described in the Form 1 (Firearms) to the person making the firearm. The original Form 1 (Firearms) showing approval by the Director shall be retained by the maker to establish proof of his registration of the firearm described therein, and shall be made available to any internal revenue officer on request.

**Subpart F—Transfer Tax**

**§ 179.81 Scope of tax.**

Except as otherwise provided in this part, each transfer of a firearm in the United States is subject to a tax to be represented by an adhesive stamp of the proper denomination bearing the words "National Firearms Act" to be affixed to the Form 4 (Firearms), Application for Transfer and Registration of Firearm, as provided in this subpart.

**§ 179.82 Rate of tax.**

The transfer tax imposed with respect to firearms transferred within the United States is at the rate of \$200 for each firearm transferred, except that the transfer tax on any firearm classified as "any other weapon" shall be at the rate of \$5 for each such firearm transferred. The tax imposed on the transfer of the firearm shall be paid by the transferor.

**§ 179.83 Transfer tax in addition to import duty.**

The transfer tax imposed by section 5811, I.R.C., is in addition to any import duty.

**APPLICATION AND ORDER FOR TRANSFER OF FIREARM**

**§ 179.84 Application to transfer.**

Except as otherwise provided in this subpart, no firearm may be transferred



in the United States unless an application, Form 4 (Firearms), Application for Transfer and Registration of Firearm, in duplicate, executed under the penalties of perjury to transfer the firearm and register it to the transferee has been filed with and approved by the Director. The application, Form 4 (Firearms), shall be filed by the transferor and shall identify the firearm to be transferred by type; serial number; name and address of the manufacturer and importer, if known; model; caliber, gauge or size; in the case of a short-barreled shotgun or a short-barreled rifle, the length of the barrel; in the case of a weapon made from a rifle or shotgun, the overall length of the weapon and the length of the barrel; and any other identifying marks on the firearm. In the event the firearm does not bear a serial number, the applicant shall obtain a serial number from the Assistant Regional Commissioner and shall stamp (impress) or otherwise conspicuously place such serial number on the firearm in a manner not susceptible of being readily obliterated, altered or removed. The application, Form 4 (Firearms), shall identify the transferor by name and address; shall identify the transferor's Federal firearms license and special (occupational) tax stamp, if any; and if the transferor is other than a natural person, shall show the title or status of the person executing the application. The application also shall identify the transferee by name and address, and, if the transferee is a natural person not qualified as a manufacturer, importer or dealer under this part, he shall be further identified in the manner prescribed in § 179.85. The application also shall identify the special (occupational) tax stamp and Federal firearms license of the transferee, if any. Any tax payable on the transfer must be represented by an adhesive stamp of proper denomination being affixed to the application, Form 4 (Firearms), properly cancelled. Form 4 (Firearms) and appropriate tax stamp may be obtained from any District Director of Internal Revenue.

#### § 179.85 Identification of transferee.

If the transferee is an individual, he shall attach to each copy of the application, Form 4 (Firearms), a properly executed Form 4539, Identification of Transferee or Maker of Firearm, containing an individual photograph of himself, taken within one year prior to the date of such application, and shall affix his fingerprints to the form. The fingerprints must be clear for accurate classification and should be taken by someone properly equipped to take them. The Form 4539 must be supported by a certificate of the local chief of police, sheriff of the county, U.S. attorney, U.S. marshal or such other person whose certificate may in a particular case be acceptable to the Director certifying that he is satisfied that the fingerprints and photograph appearing on the Form 4539 are those of the transferee and that he has no information indicating that the receipt or possession of the firearm

would place the transferee in violation of State or local law or that the transferee will use the firearm for other than lawful purposes.

#### § 179.86 Action on application.

The Director will consider a completed and properly executed application, Form 4 (Firearms), to transfer a firearm. If the application is approved, the Director will return the original thereof showing approval to the transferor who may then transfer the firearm to the transferee along with the approved application. The approval of an application, Form 4 (Firearms), by the Director will effectuate registration of the firearm to the transferee. The transferee shall not take possession of a firearm until the application, Form 4 (Firearms), for the transfer filed by the transferor has been approved by the Director and registration of the firearm is effectuated to the transferee. The transferee shall retain the approved application as proof that the firearm described therein is registered to him, and shall make the approved Form 4 (Firearms) available to any internal revenue officer on request. If the application, Form 4 (Firearms), to transfer a firearm is disapproved by the Director, the original application will be returned to the transferor with reasons for the disapproval stated on the application, and any tax paid will be refunded as provided in § 179.172. An application, Form 4 (Firearms), to transfer a firearm shall be denied if the transfer, receipt, or possession of a firearm would place the transferee in violation of law.

#### § 179.87 Cancellation of stamp.

The method of cancellation of the stamp required by this subpart as prescribed in § 179.67 shall be used.

#### EXEMPTIONS RELATING TO TRANSFERS OF FIREARMS

#### § 179.88 Special (occupational) taxpayers.

(a) A firearm registered to a person qualified under this part to engage in business as an importer, manufacturer, or dealer may be transferred by that person without payment of the transfer tax to any other person qualified under this part to manufacture, import or deal in that type of firearm.

(b) The exemption provided in paragraph (a) of this section shall be obtained by the transferor of the firearm filing with the Director an application, Form 3 (Firearms), Application for Tax-exempt Transfer of Firearm and Registration to Special (Occupational) Taxpayer, in duplicate, executed under the penalties of perjury. The application, Form 3 (Firearms), shall (1) show the name and address of the transferor and of the transferee, (2) identify the Federal firearms license and special (occupational) tax stamp of the transferor and of the transferee, (3) show the name and address of the manufacturer and the importer of the firearm, if known, (4) show the type, model, overall length (if applicable), length of barrel, caliber, gauge or size, serial number, and other

marks of identification of the firearm, and (5) contain a statement by the transferor that he is entitled to the exemption because the transferee is a person qualified under this part to manufacture, import or deal in the type of firearm to be transferred. If the Director approves an application, Form 3 (Firearms), he shall return the original Form 3 (Firearms) to the transferor with the approval noted thereon. Approval of an application, Form 3 (Firearms), by the Director shall remove registration of the firearm reported thereon from the transferor and shall effectuate the registration of that firearm to the transferee. Upon receipt of the approved Form 3 (Firearms), the transferor shall deliver same with the firearm to the transferee. The transferor shall not transfer the firearm to the transferee until his application, Form 3 (Firearms), has been approved by the Director and the original thereof has been returned to the transferor. If the Director disapproves the application, Form 3 (Firearms), he shall return the original Form 3 (Firearms) to the transferor with the reasons for the disapproval stated thereon.

(c) The transferor shall be responsible for establishing the exempt status of the transferee before making a transfer under the provisions of this section. Therefore, before engaging in transfer negotiations with the transferee, the transferor should satisfy himself as to the claimed exempt status of the transferee and the bona fides of the transaction. If not fully satisfied, the transferor should communicate with the Director, report all circumstances regarding the proposed transfer, and await the Director's advice before making application for the transfer. An unapproved transfer or a transfer to an unauthorized person may subject the transferor to civil and criminal liabilities. (See sections 5852, 5861, and 5871 I.R.C.)

#### § 179.89 Transfers to the United States.

A firearm may be transferred to the United States or any department, independent establishment or agency thereof without payment of the transfer tax. However, the procedures for the transfer of a firearm as provided in § 179.90 shall be followed in a tax-exempt transfer of a firearm under this section, unless the transferor is relieved of such requirement under other provisions of this part.

#### § 179.90 Certain government entities.

(a) A firearm may be transferred without payment of the transfer tax to any State, possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.

(b) The exemption provided in paragraph (a) of this section shall be obtained by the transferor of the firearm filing with the Director an application, Form 5 (Firearms), Application for Tax-exempt Transfer and Registration of Firearm, in duplicate, executed under the penalties of perjury. The application



shall (1) show the name and address of the transferor and of the transferee, (2) identify the Federal firearms license and special (occupational) tax stamp, if any, of the transferor and of the transferee, (3) show the name and address of the manufacturer and the importer of the firearm, if known, (4) show the type, model, overall length (if applicable), length of barrel, caliber, gauge or size, serial number, and other marks of identification of the firearm, and (5) contain a statement by the transferor that he is entitled to the exemption because the transferee is a governmental entity coming within the purview of paragraph (a) of this section. If the Director approves an application, Form 5 (Firearms), he shall return the original Form 5 (Firearms) to the transferor with the approval noted thereon. Approval of an application, Form 5 (Firearms), by the Director shall effectuate the registration of that firearm to the transferee. Upon receipt of the approved Form 5 (Firearms), the transferor shall deliver same with the firearm to the transferee. The transferor shall not transfer the firearm to the transferee until his application, Form 5 (Firearms), has been approved by the Director and the original thereof has been returned to the transferor. If the Director disapproves the application, Form 5 (Firearms), he shall return the original Form 5 (Firearms) to the transferor with the reasons for the disapproval stated thereon.

(c) The transferor shall be responsible for establishing the exempt status of the transferee before making a transfer under the provisions of this section. Therefore, before engaging in transfer negotiations with the transferee, the transferor should satisfy himself of the claimed exempt status of the transferee and the bona fides of the transaction. If not fully satisfied, the transferor should communicate with the Director, report all circumstances regarding the proposed transfer, and await the Director's advice before making application for transfer. An unapproved transfer or a transfer to an unauthorized person may subject the transferor to civil and criminal liabilities. (See sections 5852, 5861, and 5871 I.R.C.)

#### § 179.91 Unserviceable firearms.

An unserviceable firearm may be transferred as a curio or ornament without payment of the transfer tax. However, the procedures for the transfer of a firearm as provided in § 179.90 shall be followed in a tax-exempt transfer of a firearm under this section, except a statement shall be entered on the transfer application, Form 5 (Firearms), by the transferor that he is entitled to the exemption because the firearm to be transferred is unserviceable and is being transferred as a curio or ornament. An unapproved transfer, the transfer of a firearm under the provisions of this section which is in fact not an unserviceable firearm, or the transfer of an unserviceable firearm as something other than a curio or ornament, may subject the

transferor to civil and criminal liabilities. (See sections 5811, 5852, 5861, and 5871 I.R.C.)

#### § 179.92 Transportation of firearms to effect transfer.

Notwithstanding any provision of § 178.28 of this chapter, it shall not be required that authorization be obtained from any Assistant Regional Commissioner for the transportation in interstate or foreign commerce of a firearm in order to effect the transfer of a firearm authorized under the provisions of this subpart.

#### OTHER PROVISIONS

#### § 179.93 Transfers of firearms to certain persons.

Where the transfer of a destructive device, machine gun, short-barreled shotgun, or short-barreled rifle is to be made by a person licensed under the provisions of Title I of the Gun Control Act of 1968 (82 Stat. 1213) to a person not so licensed, the sworn statement required by § 178.98 of this chapter shall be attached to and accompany the transfer application required by this subpart.

#### Subpart G—Registration and Identification of Firearms

#### § 179.101 Registration of firearms.

(a) The Director shall maintain a central registry of all firearms in the United States which are not in the possession of or under the control of the United States. This registry shall be known as the National Firearms Registration and Transfer Record and shall include:

- (1) Identification of the firearm as required by this part;
- (2) Date of registration; and
- (3) Identification and address of person entitled to possession of the firearm as required by this part.

(b) Each manufacturer, importer, and maker shall register each firearm he manufactures, imports, or makes in the manner prescribed by this part. Each firearm transferred shall be registered to the transferee by the transferor in the manner prescribed by this part. No firearm may be registered by a person unlawfully in possession of the firearm except during an amnesty period established under section 207 of the Gun Control Act of 1968 (82 Stat. 1235).

(c) A person shown as possessing firearms by the records maintained by the Director pursuant to the National Firearms Act (Chapter 53, I.R.C.) in force on October 31, 1968, shall be considered to have registered the firearms in his possession which are disclosed by that record as being in his possession on October 31, 1968.

(d) The National Firearms Registration and Transfer Record shall include firearms registered to the possessors thereof under the provisions of section 207 of the Gun Control Act of 1968.

(e) A person possessing a firearm registered to him shall retain proof of

registration which shall be made available to any internal revenue officer upon request.

(f) A firearm not identified as required by this part shall not be registered.

#### § 179.102 Identification of firearms.

Each manufacturer, importer, or maker of a firearm shall legibly identify it by engraving, casting, stamping (impressing), or otherwise conspicuously placing or causing to be engraved, cast, stamped (impressed) or placed on the frame or receiver thereof in a manner not susceptible of being readily obliterated, altered, or removed, an individual serial number not duplicating any serial number placed by the manufacturer, importer, or maker on any other firearm, and by engraving, casting, stamping (impressing), or otherwise conspicuously placing or causing to be engraved, cast, stamped (impressed), or placed on the frame, receiver, or barrel thereof in a manner not susceptible of being readily obliterated, altered or removed, the model, if such designation has been made; the caliber or gauge; the name (or recognized abbreviation of same) of the manufacturer, or maker, and also, when applicable, of the importer; in the case of a domestically made firearm, the city and State (or recognized abbreviation thereof) wherein the manufacturer or importer maintains his place of business, or the maker made the firearm; and in the case of an imported firearm, the name of the country in which manufactured and the city and State (or recognized abbreviation thereof) of the importer: *Provided*, That the Director may authorize other means of identification of the manufacturer, importer, or maker upon receipt of letter application, in duplicate, from same showing that such other identification is reasonable and will not hinder the effective administration of this part: *Provided, further*, That in the case of a destructive device, the Director may authorize other means of identifying that weapon upon receipt of letter application, in duplicate, from the manufacturer, importer, or maker showing that engraving, casting, or stamping (impressing) such a weapon would be dangerous or impracticable. A firearm frame or receiver which is not a component part of a complete weapon at the time it is sold, shipped, or otherwise disposed of by a manufacturer, importer, or maker, shall be identified as required by this section.

#### § 179.103 Registration of firearms manufactured.

Each manufacturer qualified under this part shall file with the Director an accurate notice on Form 2 (Firearms), Notice of Firearms Manufactured or Imported, executed under the penalties of perjury, to show his manufacture of firearms. The notice shall set forth the name and address of the manufacturer, identify his special (occupational) tax stamp and Federal firearms license, and show



the date of manufacture, the type, model, length of barrel, overall length, caliber, gauge or size, serial numbers, and other marks of identification of the firearms he manufactures, and the place where the manufactured firearms will be kept. All firearms manufactured by him during a single day shall be included on one notice, Form 2 (Firearms), filed by the manufacturer no later than the close of the next business day. The manufacturer shall prepare the notice, Form 2 (Firearms), in duplicate, file the original notice as prescribed herein and keep the copy with the records required by Subpart I of this part at the premises covered by his special (occupational) tax stamp. Receipt of the notice, Form 2 (Firearms), by the Director shall effectuate the registration of the firearms listed on that notice. The requirements of this part relating to the transfer of a firearm are applicable to transfers by qualified manufacturers.

#### § 179.104 Registration of firearms by certain governmental entities.

Any State, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations, which acquires for official use a firearm not registered to it, such as by abandonment or by forfeiture, will register such firearm with the Director by filing Form 10 (Firearms), Registration of Firearms Acquired by Certain Governmental Entities, and such registration shall become a part of the National Firearms Registration and Transfer Record. The application shall identify the applicant, describe each firearm covered by the application, show the location where each firearm usually will be kept, and, if the firearm is unserviceable, the application shall show how the firearm was made unserviceable. This section shall not apply to a firearm merely being held for use as evidence in a criminal proceeding. The Form 10 (Firearms) shall be executed in duplicate in accordance with the instructions thereon. Upon registering the firearm, the Director shall return the original Form 10 (Firearms) to the registrant with notification thereon that registration of the firearm has been made.

#### Subpart H—Importation and Exportation

##### IMPORTATION

#### § 179.111 Procedure.

(a) No firearm shall be imported or brought into the United States or any territory under its control or jurisdiction unless the person importing or bringing in the firearm establishes to the satisfaction of the Director that the firearm to be imported or brought in is being imported or brought in for:

(1) The use of the United States or any department, independent establishment, or agency thereof or any State or possession or any political subdivision thereof; or

(2) Scientific or research purposes; or  
(3) Testing or use as a model by a registered manufacturer or solely for use as a sample by a registered importer or registered dealer.

The burden of proof is affirmatively on any person importing or bringing the firearm into the United States or any territory under its control or jurisdiction to show that the firearm is being imported or brought in under one of the above subparagraphs. Any person desiring to import or bring a firearm into the United States under this paragraph shall file with the Director an application on Form 6 (Firearms), Application and Permit for Importation of Firearms, Ammunition and Implements of War, in triplicate, executed under the penalties of perjury. The application shall show the information required by Subpart G of Part 178 of this chapter. A detailed explanation of why the importation of the firearm falls within the standards set out in this paragraph shall be attached to the application. The person seeking to import or bring in the firearm will be notified of the approval or disapproval of his application. If the application is approved, the original Form 6 (Firearms) will be returned to the applicant showing such approval and he will present the approved application, Form 6 (Firearms), to the Customs officer at the port of importation. The approval of an application to import a firearm shall be automatically terminated at the expiration of six (6) months from the date of approval unless, upon request, it is further extended by the Director. If the firearm described in the approved application is not imported prior to the expiration of the approval, the Director shall be so notified. Customs officers will not permit release of a firearm from Customs custody, except for exportation, unless covered by an application which has been approved by the Director and which is currently effective. The importation or bringing in of a firearm not covered by an approved application may subject the person responsible to civil and criminal liabilities. (See sections 5861, 5871 and 5872 I.R.C.)

(b) Part 178 of this chapter also contains requirements and procedures for the importation of firearms into the United States. A firearm may not be imported into the United States under this part unless those requirements and procedures are also complied with by the person importing the firearm.

(c) The provisions of this subpart shall not be construed as prohibiting the return to the United States or any territory under its control or jurisdiction of a firearm by a person who can establish to the satisfaction of Customs that (1) the firearm was taken out of the United States or any territory under its control or jurisdiction by such person, (2) the firearm is registered to that person, and (3) if appropriate, the authorization required by Part 178 of this chapter for the transportation of such a firearm in interstate or foreign commerce has been obtained by such person.

#### § 179.112 Registration of imported firearms.

(a) Each importer shall file with the Director an accurate notice on Form 2 (Firearms), Notice of Firearms Manufactured or Imported, executed under the penalties of perjury, showing his

importation of a firearm. The notice shall set forth the name and address of the importer, identify his special (occupational) tax stamp and Federal firearms license, and show the date of release from Customs custody, the type, model, length of barrel, overall length, caliber, gauge or size, serial number, and other marks of identification of the firearm imported, and the place where the imported firearm will be kept. The Form 2 (Firearms) covering an imported firearm shall be filed by the importer no later than fifteen (15) days from the date the firearm was released from Customs custody. The importer shall prepare the notice, Form 2 (Firearms), in duplicate, file the original return as prescribed herein, and keep the copy with the records required by Subpart I of this part at the premises covered by his special (occupational) tax stamp. The timely receipt by the Director of the notice, Form 2 (Firearms), and the timely receipt by the Assistant Regional Commissioner of the copy of Form 6A (Firearms), Release and Receipt of Imported Firearms, Ammunition and Implements of War, required by § 178.112 of this chapter, covering the weapon reported on the Form 2 (Firearms) by the qualified importer, shall effectuate the registration of the firearm to the importer.

(b) The requirements of this part relating to the transfer of a firearm are applicable to the transfer of imported firearms by a qualified importer or any other person.

#### § 179.113 Conditional importation.

The Director may permit the conditional importation or bringing into the United States of any firearm for the purpose of examining and testing the firearm in connection with making a determination as to whether the importation or bringing in of such firearm will be authorized under this subpart. An application under this section shall be filed, in triplicate, with the Director. The Director may impose conditions upon any importation under this section including a requirement that the firearm be shipped directly from Customs custody to the Director and that the person importing or bringing in the firearm must agree to either export the weapon or destroy it if a final determination is made that it may not be imported or brought in under this subpart. A firearm so imported or brought into the United States may be released from Customs custody in the manner prescribed by the conditional authorization of the Director.

##### EXPORTATION

#### § 179.114 Application and permit for exportation of firearms.

Any person desiring to export a firearm without payment of the transfer tax must file with the Director an application on Form 9 (Firearms), Application and Permit for Exportation of Firearms, in quadruplicate, for a permit providing for deferment of tax liability. Part 1 of the application shall show the name and address of the foreign consignee, number of firearms covered by the application,



the intended port of exportation, a complete description of each firearm to be exported, the name, address, State Department license number (or date of application if not issued), and identification of the special (occupational) tax stamp of the transferor. Part 1 of the application shall be executed under the penalties of perjury by the transferor and shall be supported by a certified copy of a written order or contract of sale or other evidence showing that the firearm is to be shipped to a foreign designation. Where it is desired to make a transfer free of tax to another person who in turn will export the firearm, the transferor shall likewise file an application supported by evidence that the transfer will start the firearm in course of exportation, except, however, that where such transferor and exporter are registered special-taxpayers the transferor will not be required to file an application on Form 9 (Firearms).

**§ 179.115 Action by Director.**

If the application is acceptable, the Director will execute the permit, Part 2 of Form 9 (Firearms), to export the firearm described on the form and return three copies thereof to the applicant. Issuance of the permit by the Director will suspend assertion of tax liability for a period of six (6) months from the date of issuance. If the application is disapproved, the Director will indicate thereon the reason for such action and return the forms to the applicant.

**§ 179.116 Procedure by exporter.**

Shipment may not be made until the permit, Form 9 (Firearms), is received from the Director. If exportation is to be made by means other than by parcel post, two copies of the form must be addressed to the District Director of Customs at the port of exportation, and must precede or accompany the shipment in order to permit appropriate inspection prior to lading. If exportation is to be made by parcel post, one copy of the form must be presented to the postmaster at the office receiving the parcel who will execute Part 4 of such form and return the form to the exporter for transmittal to the Director. In the event exportation is not effected, all copies of the form must be immediately returned to the Director for cancellation.

**§ 179.117 Action by Customs.**

Upon receipt of a permit, Form 9 (Firearms), in duplicate, authorizing the exportation of firearms, the District Director of Customs may order such inspection as deemed necessary prior to lading of the merchandise. If satisfied that the shipment is proper and the information contained in the permit to export is in agreement with information shown in the shipper's export declaration, the District Director of Customs will, after the merchandise has been duly exported, execute the certificate of exportation (Part 3 of Form 9 (Firearms)). One copy of the form will be retained with the shipper's export declaration and the remain-

ing copy thereof will be transmitted to the Director.

**§ 179.118 Proof of exportation.**

Within a six-month's period from date of issuance of the permit to export firearms, the exporter shall furnish or cause to be furnished to the Director (a) the certificate of exportation (Part 3 of Form 9 (Firearms)) executed by the District Director of Customs as provided in § 179.117, or (b) the certificate of mailing by parcel post (Part 4 of Form 9 (Firearms)) executed by the postmaster of the post office receiving the parcel containing the firearm, or (c) a certificate of landing executed by a Customs officer of the foreign country to which the firearm is exported, or (d) a sworn statement of the foreign consignee covering the receipt of the firearm, or (e) the return receipt, or a reproduced copy thereof, signed by the addressee or his agent, where the shipment of a firearm was made by insured or registered parcel post. Issuance of a permit to export a firearm and furnishing of evidence establishing such exportation under this section will relieve the actual exporter and the person selling to the exporter for exportation from transfer tax liability. Where satisfactory evidence of exportation of a firearm is not furnished within the stated period, the transfer tax will be assessed.

**§ 179.119 Transportation of firearms to effect exportation.**

Notwithstanding any provision of § 178.28 of this chapter, it shall not be required that authorization be obtained from any Assistant Regional Commissioner for the transportation in interstate or foreign commerce of a firearm in order to effect the exportation of a firearm authorized under the provisions of this subpart.

**§ 179.120 Refunds.**

Where, after payment of tax by the manufacturer, a firearm is exported, and satisfactory proof of exportation (see § 179.118) is furnished, a claim for refund may be submitted on Form 843 (see § 179.172). If the manufacturer waives all claim for the amount to be refunded, the refund shall be made to the exporter. A claim for refund by an exporter of tax paid by a manufacturer should be accompanied by waiver of the manufacturer and proof of tax payment by the latter.

**§ 179.121 Insular possessions.**

Transfers of firearms to persons in the insular possessions of the United States are exempt from transfer tax, provided title in cases involving change of title (and custody or control, in cases not involving change of title), does not pass to the transferee or his agent in the United States. However, such exempt transactions must be covered by approved permits and supporting documents corresponding to those required in the case of firearms exported to foreign countries (see §§ 179.114 and 179.115), except that the Director may vary the requirements

herein set forth in accordance with the requirements of the governing authority of the insular possession. Shipments to the insular possessions will not be authorized without compliance with the requirements of the governing authorities thereof. In the case of a nontaxable transfer to a person in such insular possession, the exemption extends only to such transfer and not to prior transfers.

**MUTUAL SECURITY ACT**

**§ 179.122 Requirements.**

(a) Persons engaged in the business of importing firearms are required by the Mutual Security Act (22 U.S.C. 1934) to register with the Secretary of the Treasury. (See Part 180 of this chapter.)

(b) Persons engaged in the business of exporting firearms caliber .22 or larger are subject to the requirements of a license issued by the Secretary of State. Application for such license should be made to the Office of Munitions Control, Department of State, Washington, D.C. 20502, prior to exporting firearms.

**Subpart I—Records and Returns**

**§ 179.131 Records.**

For the purposes of this part, each manufacturer, importer, and dealer in firearms shall keep and maintain such records regarding the manufacture, importation, acquisition (whether by making, transfer, or otherwise), receipt, and disposition of firearms as are prescribed, and in the manner and place required, by Part 178 of this chapter. In addition, each manufacturer, importer, and dealer shall maintain, in chronological order, at his place of business a separate record consisting of the documents required by this part showing the registration of any firearm to him. If firearms owned or possessed by a manufacturer, importer, or dealer are stored or kept on premises other than the place of business shown on his special (occupational) tax stamp, the record establishing registration shall show where such firearms are stored or kept. The records required by this part shall be readily accessible for inspection at all reasonable times by internal revenue officers.

**Subpart J—Stolen or Lost Firearms or Documents**

**§ 179.141 Stolen or lost firearms.**

Whenever any registered firearm is stolen or lost, the person losing possession thereof will, immediately upon discovery of such theft or loss, make a report to the Director showing the following: (a) Name and address of the person in whose name the firearm is registered, (b) kind of firearm, (c) serial number, (d) model, (e) caliber, (f) manufacturer of the firearm, (g) date and place of theft or loss, and (h) complete statement of facts and circumstances surrounding such theft or loss.

**§ 179.142 Stolen or lost documents.**

When any Forms 1, 2, 3, 4, 5, 6A, or 10 (Firearms) evidencing possession of a firearm is stolen, lost, or destroyed, the person losing possession will immediately



upon discovery of the theft, loss, or destruction report the matter to the Director. The report will show in detail the circumstances of the theft, loss, or destruction and will include all known facts which may serve to identify the document. Upon receipt of the report, the Director will make such investigation as appears appropriate and may issue a duplicate document upon such conditions as the circumstances warrant.

#### Subpart K—Examination of Books and Records

##### § 179.151 Failure to make returns: substitute returns.

If any person required by this part to make returns shall fail or refuse to make any such return within the time prescribed by this part or designated by the Director, then the return shall be made by an internal revenue officer upon inspection of the books, but the making of such return by an internal revenue officer shall not relieve the person from any default or penalty incurred by reason of failure to make such return.

(53 Stat. 437; 26 U.S.C. 6020)

##### § 179.152 Penalties (records and returns).

Any person failing to keep records or make returns, or making, or causing the making of, a false entry on any application, return or record, knowing such entry to be false, is liable to fine and imprisonment as provided in section 5871, I.R.C.

#### Subpart L—Distribution and Sale of Stamps

##### § 179.161 Orders for stamps.

Each order for stamps to be used under this part shall be made in writing to the District Director or his duly authorized agent in the internal revenue collection district in which the stamps are to be used, showing the date of the order, the number of "National Firearms Act" stamps applied for, and the name and address of the purchaser, and shall be signed in ink by the purchaser.

##### § 179.162 Stamps authorized.

Adhesive stamps of the \$5 and \$200 denomination, bearing the words "National Firearms Act," have been prepared and distributed to District Directors, and only such stamps shall be used for the payment of the transfer tax and for the tax on the making of a firearm.

##### § 179.163 Reuse of stamps prohibited.

A stamp once affixed to one document cannot lawfully be removed and affixed to another. Any person willfully reusing such a stamp shall be subject to the penalty prescribed by section 7208, I.R.C.

#### Subpart M—Redemption of or Allowance for Stamps or Refunds

##### § 179.171 Redemption of or allowance for stamps.

Where a "National Firearms Act" stamp is destroyed, mutilated or rendered useless after purchase, and before liability has been incurred, such stamp

may be redeemed by giving another stamp in lieu thereof. Claim for redemption of the stamp should be filed on Form 843. Such claim shall be accompanied by the stamp or by a satisfactory explanation of the reasons why the stamp cannot be returned, and shall be filed within 3 years after the purchase of the stamp. The claim shall be filed with the Director of the Service Center serving the internal revenue district in which the tax was paid. (For provisions relating to hand-carried documents and manner of filing, see §§ 301.6091-1(b) and 301.6402-2(a), respectively, of this chapter.)

(68A Stat. 830; 26 U.S.C. 6805)

##### § 179.172 Refunds.

As indicated in this part, the transfer tax or tax on the making of a firearm is ordinarily paid by the purchase and affixing of stamps, while special tax stamps are issued in payment of special (occupational) taxes. However, in exceptional cases, transfer tax, tax on the making of firearms, and/or special (occupational) tax may be paid pursuant to assessment. Claims for refunds of such taxes, whether paid pursuant to assessment or voluntarily paid, shall be filed on Form 843 within 3 years next after payment of the taxes. Such claims shall be filed with the Director of the Service Center serving the internal revenue district in which the tax was paid. (For provisions relating to hand-carried documents and manner of filing, see §§ 301.6091-1(b) and 301.6402-2(a), respectively, of this chapter.)

(68A Stat. 808, 830; 26 U.S.C. 6511, 6805)

#### Subpart N—Penalties and Forfeitures

##### § 179.181 Penalties.

Any person who violates or fails to comply with the requirements of Chapter 53, I.R.C., shall upon conviction, be subject to the penalties imposed under section 5871, I.R.C.

##### § 179.182 Forfeitures.

Any firearm involved in any violation of the provisions of Chapter 53, I.R.C., shall be subject to seizure, and forfeiture under the internal revenue laws: *Provided, however,* That the disposition of forfeited firearms shall be in conformance with the requirements of section 5872, I.R.C. In addition, any vessel, vehicle or aircraft used to transport, carry, convey, or conceal or possess any firearm with respect to which there has been committed any violation of any provision of Chapter 53, I.R.C., or the regulations in this part issued pursuant thereto, shall be subject to seizure and forfeiture under the Customs laws, as provided by the act of August 9, 1939 (49 U.S.C. 781-788).

#### Subpart O—Other Laws Applicable

##### § 179.191 Applicability of other provisions of internal revenue laws.

All of the provisions of the internal revenue laws not inconsistent with the provisions of Chapter 53, I.R.C., shall be applicable with respect to the taxes im-

posed by sections 5801, 5811, and 5821, I.R.C. (see section 5846, I.R.C.).

##### § 179.192 Commerce in firearms and ammunition.

For provisions relating to commerce in firearms and ammunition, including the movement of destructive devices, machine guns, short-barreled shotguns, or short-barreled rifles, see 18 U.S.C., chapter 44, and Part 178 of this chapter issued pursuant thereto.

##### § 179.193 Mutual Security Act.

For provisions relating to the registration and licensing of persons engaged in the business of manufacturing, importing or exporting arms, ammunition, or implements of war, see section 414 of the Mutual Security Act of 1954 (22 U.S.C. 1934), and the regulations issued pursuant thereto.

[FR Doc.71-11089 Filed 8-2-71; 8:51 am]

## Title 32—NATIONAL DEFENSE

### Chapter VII—Department of the Air Force

#### SUBCHAPTER C—PUBLIC RELATIONS

#### PART 830—PROFESSIONAL ENTERTAINMENT PROGRAM IN OVERSEAS AREAS

#### PART 831—AWARDS TO ENTERTAINERS AND SPONSORS OF ENTERTAINMENT UNITS

Parts 830 and 831 are hereby deleted from Title 32 of the Code of Federal Regulations. The Air Force regulation on which it was based has been superseded by a joint regulation under which the Secretary of the Army acts as Executive Agent for Administration of the Armed Forces Professional Entertainment Program Overseas.

By order of the Secretary of the Air Force.

ALEXANDER J. PALENSCAR, Jr.,  
Colonel, U.S. Air Force, Chief,  
Special Activities Group, Office of the Judge Advocate General.

[FR Doc.71-11068 Filed 8-2-71; 8:49 am]

#### SUBCHAPTER M—ANIMALS

#### PART 930a—SENTRY/SCOUT DOGS

Part 930a of Title 32 of the Code of Federal Regulations is hereby deleted from the Code of Federal Regulations. The regulation on which it was based (10 U.S.C. 8012) has been rescinded.

By Order of the Secretary of the Air Force.

ALEXANDER J. PALENSCAR, Jr.,  
Colonel, U.S. Air Force, Chief,  
Special Activities Group, Office of the Judge Advocate General.

[FR Doc.71-11067 Filed 8-2-71; 8:49 am]